

In the case of real property of which the successor is "competent to dispose/" the duty is a charge on the property—in other cases the duty on real property is a first charge on the interest of the successor in such real property, and of all persons claiming in his right.

Besides the successor himself, every trustee or guardian is personally accountable for the duty.

Succession duty on real property can be paid by 8 equal half-yearly instalments if preferred.

The rates of succession duty are the same as for legacy duty and depend upon the relationship of the successor to the predecessor.

It is here desirable to consider the effect of claims for death duties generally upon purchasers of property. Special statutory provision is made for the protection of purchasers, mortgagees, etc., from subsisting claims for duty.

For example, a *bona fide* purchaser of land for valuable consideration, who has had no notice of any liability for estate duty on the property purchased by him is not accountable for such duty—neither is the duty a charge on the property.

("Purchaser" here includes a lessee or mortgagee.)

But it must be remembered that this does not include a voluntary disposition. Natural love and affection, however great, is not a "valuable

consideration/

A person will be considered to have had notice of the matter if it is within his knowledge—or the knowledge of his solicitor or agent—or would have come to their or his knowledge had proper in-quiries been made. It would appear necessary for a prospective purchaser to call upon his vendor to furnish a certificate from the Estate Duty Office